

SENATE BILL 3789

By Ketron

AN ACT to amend Chapter 329 of the Private Acts of 1970; as amended by Chapter 3 of the Private Acts of 1973; Chapter 285 of the Private Acts of 1980; Chapter 147 of the Private Acts of 1981; Chapter 186 of the Private Acts of 1986; Chapter 40 of the Private Acts of 1999; Chapter 7 of the Private Acts of 2009; and any other acts amendatory thereto; relative to the motor vehicle privilege tax in Rutherford County.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Chapter 329 of the Private Acts of 1970, as amended by Chapter 3 of the Private Acts of 1973, Chapter 285 of the Private Acts of 1980, Chapter 147 of the Private Acts of 1981, Chapter 7 of the Private Acts of 2009, and any other acts amendatory thereto, is amended by deleting the last sentence from the first paragraph in Section 1 which reads as follows:

Such persons shall not be required to display an emblem or decal on such vehicles.

SECTION 2. Chapter 329 of the Private Acts of 1970, as amended by Chapter 3 of the Private Acts of 1973, Chapter 186 of the Private Acts of 1986, Chapter 40 of the Private Acts of 1999, and any other acts amendatory thereto, is amended by deleting Section 2 in its entirety and by substituting instead the following:

Section 2. That the tax herein levied shall be paid to and collected by the County Court Clerk of the County, who shall collect this tax at the same time he collects the State privilege tax levied upon the operation of a motor-driven vehicle over the public highways of this State. The Clerk shall not issue to a resident of the County, a State license for the operation of a motor-driven vehicle taxable hereunder, unless, at the

same time, such owner shall purchase the license or pay the privilege tax levied hereunder, for the operation of each of his motor-driven vehicles under the provisions of this Act.

Payment of the privilege tax imposed hereunder shall be evidenced by a receipt, issued in duplicate by the Clerk, the original of which shall be kept by the owner of the motor-driven vehicle.

The expense of obtaining proper receipts and other records necessary for the performance of the duties herein and hereby incumbent upon the Clerk shall be paid from the General Funds of the County.

The privilege tax or wheel tax herein and hereby levied, when paid together with full, complete, and explicit performance of and compliance with all provisions of this Act, by the owner, shall entitle the owner of the motor-driven vehicle for which said tax was paid to operate this vehicle over the streets, roads, and highways of the County from April 1st of each year to the next succeeding March 31st. When a motor-driven vehicle becomes taxable under the terms and provisions of this Act, at a later date than April 1st, of each year, the same proportionate reduction shall be made as to the cost of the privilege tax or wheel tax, or the amount to be paid into the hands of the Clerk therefor, as is now made in the issuance of the privilege tax payable to the State of Tennessee and collected by the Clerk, under the provisions of the general laws of this State.

For his services in collecting the aforesaid tax, and in issuing the receipt therefor he shall be entitled to a fee of two dollars and fifty cents (\$2.50), and this fee shall be paid by and collected from the owner or person purchasing the privilege tax. The Clerk will faithfully account for, make proper reports of, and pay over to the Trustee of the County at monthly intervals, all funds paid to and received by him for the aforesaid privilege tax, or wheel tax. It shall be and is hereby declared a misdemeanor and punishable as such for any person to operate any motor-driven vehicle, taxable hereunder, over or upon the streets, roads, or highways of the County, or any

municipality thereof, State-maintained roads excluded, without payment of this privilege tax levied hereunder and without full and complete compliance with all provisions hereof.

SECTION 3. This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the legislative body of Rutherford County. Its approval or nonapproval shall be proclaimed by the presiding officer of the legislative body and certified to the secretary of state.

SECTION 4. For the purpose of approving or rejecting the provisions of this act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective as provided in Section 3.